

EXHIBIT 8

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October 15, 2007

Susan Donahue
Wiggins, Childs, Quinn & Pantazis
The Kress Building
Three Hundred One - Nineteenth Street North
Birmingham, AL 35203

Re: Bert, et al. v. AK Steel

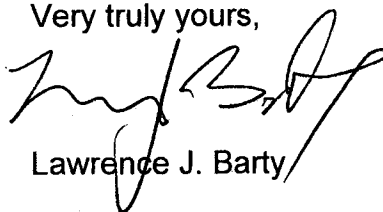
Dear Ms. Donahue:

I am replying to your letter of Oct. 11, 2007,

The files on the second CD constitute programs and accompanying data files written for SPSS. It is my understanding that SPSS is used almost universally among statistical experts.

The document CD does not contain an index. The tests, which are subject to the recently issued confidentiality order, can be found in Disc 1, Box 11. There were no validation studies conducted during the relevant time frame.

Very truly yours,



Lawrence J. Barty

LJB:dm

cc: Gregory Parker Rogers
Patricia A. Pryor
Stephanie S. Bisselberg